



GSA Office of Inspector General



Audit Plan

FY2006

FOREWORD

This audit plan reflects the results of the Office of Audits' planning effort for FY 2006. The audits and other reviews identified in this document were developed giving full consideration to the President's Management Agenda, GSA's Strategic and other performance goals and measures, legal and regulatory requirements, issues raised in discussions with GSA managers, and our own assessment of the management challenges and risks facing the Agency. Our goal in developing the FY 2006 audit plan was to develop a road map of how our office can help GSA managers improve their programs and operations and best protect the taxpayers' interests.

The audit plan consists of three sections.

- Section one outlines our goals and strategies for helping to improve GSA operations*
- Section two presents the high priority audits and reviews planned for FY 2006*
- Section three explains the various audit services that we provide to our clients*

The audits identified in this plan are considered to be our highest priority. Collectively, these reviews will assess many of GSA's programs, systems, operations, and management controls; respond to requests from GSA management; and address issues mandated by law or regulation. In addition, this plan provides our individual field audit offices the flexibility to respond to management requests and schedule other regional work and prevention activities throughout the course of the year. The plan also provides time for our offices to assist contracting officers in carrying out their procurement and administration responsibilities. Contract work will be scheduled as the need arises.

I want to thank GSA managers for their help in developing our audit program. Your comments, suggestions, and requests contributed greatly to the preparation of the FY 2006 final plan.

Eugene L. Waszily

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Assistant Inspector General for Auditing

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FY 2006 STRATEGIES

Mission and Goals

The Office of Audits' mission is to add value and provide timely, cost effective, professional, and useful products and services to our clients and stakeholders. Our ultimate goal is to help improve GSA while simultaneously protecting the integrity of its operations. We intend to accomplish our mission by continuing to identify and address the challenges facing GSA management. Our strategy relies on an open flow of communication with all of our customers. We will foster a professional relationship with our customers and recognize our mutual interest in helping GSA improve its operations and accomplish its goals.

Planned Reviews

In FY 2006, we intend to emphasize national reviews of GSA programs, test operations and security of information

systems, supervise financial statements audits, assess management controls, perform reviews of contract proposals and contract performance, and complete other reviews as required by law, executive order or regulation. In addition, we will continue to offer a variety of other services that are intended to further assist management in improving operations. These services include benchmark, best practices, and other advisory services, ex-officio membership on agency task forces, commenting on proposed or pending regulatory and legislative issues, participating on government-wide workgroups, assessing system development efforts, etc. Attestation review services are also available to help GSA contracting officials carry out their procurement responsibilities and obtain best value for Federal customers and the American taxpayers.

Other Clients

Outside of GSA we continue to work with the Congress and its committees, the OMB, the President's Council on Integrity and Efficiency, and others on issues pertinent to GSA, or Government-wide issues, and to carry out our legislative mandates. We will provide audit, advisory, and analytical services, prompt answers to questions, testimony, and other professional advice.

Communication With GSA Officials

Communication is the most important element in the audit process. First, we use our nationwide information networks of auditors and managers, headed by Deputy Assistant Inspectors General for Auditing in the headquarters audit offices, to maintain contact with GSA managers to remain current on events and initiatives taking place in GSA as well as management concerns.

While performing audits, we keep management informed during each phase of the process. We use audit engagement letters at the start of the review to provide a general explanation of the focus of the review, where work will be performed, the estimated start date of the audit, etc. We hold entrance and exit conferences and prepare draft and final reports. We also hold meetings during the review process to keep management informed as to the progress of the review. We are presently working on developing a process to provide interim memoranda to management to highlight important observations and issues that need to be communicated to management during ongoing reviews. Upon completion of the audit, we work with management to resolve audit findings and recommendations in a timely manner.

Audit Resolution

The Inspector General Act Amendments of 1988 require the

Administrator to report directly to Congress on management decisions and final actions taken regarding audit recommendations issued by the OIG. We partner with GSA managers to achieve management decisions within the required maximum of six months after report issuance, as well as final action on each management decision within twelve months after the date of the audit report. When final action is not achieved within one year of an audit's management decision date, an explanation is necessary in our semiannual Report to Congress.

usefulness of our audits and related services.

Customer Surveys

We highly value management's opinions on the quality and value of our products and services. Each audit report includes a customer survey questionnaire that we hope will be completed by the cognizant manager or contracting officer. Our office uses the completed questionnaires to assess and improve the

Professional Auditing Standards

In June 2003, the Comptroller General of the United States reissued auditing standards that impact the nature, scope, and terms of traditional contract audit services. These standards impose restrictions on the kinds of work auditors may perform, establish new requirements for documentation and evidence gathering, and substantially alter audit terminology and reporting standards for audits ending on or after January 1, 2004. Attestation reviews are designed to address those instances where an auditor is engaged to review an assertion, such as a contract proposal or submission, that is the responsibility of another party (the contractor). Our traditional contract audits are now performed under audit standards for attestation reviews. Preaward and postaward attestations reviews will routinely be performed to provide contracting officials with negative assurance regarding the material accuracy and completeness of contractor submissions, proposals, or claims.

Preaward and Contract Performance Support

In FYs 2004 and 2005, the Office of Management and Budget (OMB) directed Federal Technology and Federal Supply Services to each transfer \$2 million to the Office of Inspector General to reimburse the OIG for expanded contract audit coverage through preaward reviews and contract performance assessments. The FY 2006 OMB Passback calls for up to \$5 million to provide for continued service in this area.

This effort is to ensure contract vehicles result in reasonable pricing for customers and that they adhere to fundamental contracting principles in the Federal Acquisition Regulation. We are working closely with FSS and FTS to develop preaward and contract performance assessment programs that strengthen government-wide contracts and provide value for the taxpayers.

FY 2006 AUDIT PLAN

The Fiscal Year 2006 Audit Plan represents the Office of Audits' roadmap for using its available resources in the next fiscal year. The Plan anticipates a resource mix utilizing 60 percent of the available direct staff for internal audits and 40 percent for contract reviews. This mix continues our emphasis on high priority reviews of GSA programs, yet provides sufficient time for contract reviews.

The Plan allots a significant amount of the internal audit time

to the more substantial program, information systems, management control, and regulatory reviews, while still providing reasonable coverage for compliance and regional issues. We recognize that over the coming year GSA managers will request special audits to be performed on a priority basis. Although we intend to maintain the overall direction presented in this Audit Plan, the Plan contains the flexibility to also respond to many management requests.

INTERNAL REVIEWS

Detailed information, by service or staff office, on planned internal audits expected to start in FY 2006 is presented separately in the paragraphs that follow. These audits are in addition to the audits currently in process that are scheduled for completion in FY 2006.

PUBLIC BUILDINGS SERVICE

TYPE OF REVIEW	AUDIT TITLE	COMPLETION DATE
Program	Accounting for Reimbursable Work Authorizations	September 2006

FOCUS: Through Reimbursable Work Authorizations (RWAs), client agencies provide PBS with funding authority to alter, renovate, repair, or perform other services in GSA managed space that above the basic services provided through rent on a reimbursable basis. Historically, issues have arisen in the management and handling of RWAs. In some cases, GSA has not used the funding authority for RWAs in a timely manner and agencies have redirected funding from the designated project to other projects, which may not meet the authorized purpose of the funds. In light of recent management and financial guidance for RWAs, the audit will assess whether RWAs are properly accounted for from request through receipt and expenditure as well as the tracking procedures being used to account for RWAs.

Program	Real Property Disposal	March 2007
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FOCUS: In the past two years, PBS has identified 150 buildings for disposal and 37 buildings for demolition under the Portfolio Restructuring process. Given the large volume of properties, how does PBS plan to manage this effort, what processes are in place to dispose of these properties, and what is the long-term effect on the PBS owned building portfolio?

TYPE OF REVIEW	AUDIT TITLE	COMPLETION DATE
Program	PBS National Broker Contracts	March 2007

FOCUS: Estimates of PBS leased inventory as of fiscal year 2005 are approximately 168 million square feet with a value of well over \$3 billion in over 6,500 buildings across the country. More than half of its leases are for space of 10,000 square feet or less. Many reside outside metropolitan statistical areas. As these leases expire and as new requirements arise, PBS will increasingly turn to commercial brokers to acquire space on its behalf. In fact, the agency is on course to outsource as much of this function as possible, targeting 50 percent of its workload during the first year of the national broker contracts. Is the National Broker Contract being implemented in a way that promotes a strong internal control environment?

Regulatory	Water and Sewer Usage	September 2006
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REQUIRED BY: The Consolidated Appropriations Act. The Act requires the Office of Inspector General to report quarterly to the Committee on Appropriations, United States House of Representatives, on the timeliness of payments made to the District of Columbia for water and sewer usage. Is the Federal Government promptly paying the District of Columbia for water and sewer services provided?

FEDERAL SUPPLY SERVICE

TYPE OF REVIEW	AUDIT TITLE	COMPLETION DATE
Program	Validation of Sharpe's Operational Savings	March 2006

FOCUS: GSA decided to move the Western Distribution Center out of its World War II era warehouse facility at Stockton to a modern facility 10 miles to the south, at the Sharpe Depot in French Camp, California. The contractor responsible for designing the operations of the new facility (material handling equipment, software, and overall design) estimated annual savings of over \$9 million (rent, labor and transportation costs) through efficiency and technology. Total investment in the project was estimated at approximately \$20 million. What were the actual savings achieved through the modernization of the facilities at FSS' Western Distribution Center? Do the savings justify a similar modernization at the Eastern Distribution Center?

Program	Quick Mod Pilot Program	March 2006
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FOCUS: The Quick-Mod Program is intended to permit vendors to add products to their pre-approved commercial catalog categories provided: (a) the added items are within the category or categories which the vendor has been authorized to sell (or resell); and (b) the pricing of the added item(s) is consistent with the pricing structure authorized by the schedule contract. Does the Quick-Mod Program demonstrate effective management, controls, and efficiency in obtaining best value for the Federal customer and taxpayer? Has the program operated in such a manner that it would be beneficial to expand the program to additional Multiple Award Schedules in order to cover new special item numbers?

TYPE OF REVIEW	AUDIT TITLE	COMPLETION DATE
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Program	Acquisition Quality Measurement and Improvement Program	September 2006
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FOCUS: The Program establishes a process for improving the Multiple Award Schedules (MAS) acquisition program by evaluating the quality of contract negotiations and awards, with an emphasis on pricing. How effective are the contract negotiations and how is FSS improving Contracting Officers' negotiation skills and the MAS Procurement Program?

Program	Multiple Award Schedule Contract Workload Management	September 2006
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FOCUS: GSA is in a period of profound transition and faces an array of challenges and opportunities to enhance contract performance, ensure accountability, and position the Agency for the future. By the end of FY 2004, 16,000 MAS contracts were in effect, with sales of over \$30 billion. About 60 percent of the sales were for services. How does the MAS program balance contract workload and resources? Is there a system to measure the MAS contract workload to ensure that there is a fair and efficient balance of work among the contracting officials? Are some contracting officers carrying a much larger share of the work than others?

System	eOffer	September 2006
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FOCUS: The purpose of eOffer is to create an interactive, secure electronic environment that simplifies the contracting process from submission of proposal to contract awards. Is eOffer realizing expected benefits, including delivery of functional, managerial, and user requirements for the system? How has the certification and accreditation process for eOffer ensured that necessary security controls are in place to manage risks with the system?

TYPE OF REVIEW	AUDIT TITLE	COMPLETION DATE
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Management Control	Voyager Charges	March 2006
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FOCUS: GSA Fleet provides the Voyager Fleet card with each leased vehicle for the purchase of fuel and minor maintenance. How well are the current verification procedures working? Can procedures be developed to verify that all the transactions Fleet has paid for are being loaded into Fleet Commander?

Management Control	Consistency in Implementing Policies Across Acquisition Centers	September 2006
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FOCUS: The FSS Multiple Award Schedules Program is one of GSA's largest programs with over 16,000 contracts and \$30 billion in annual sales. FSS Central Office is responsible for issuing the national operating and negotiating procedures and policy guidance for all of the acquisition centers. This review will assess how effectively and efficiently the policy guidance is being implemented by the acquisition centers. It will identify if there are controls over the different centers' implementation and adherence to these policies. What inconsistencies exist and what impact do they have on GSA's largest procurement program?

Management Control	Household Goods and Freight Programs	September 2006
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FOCUS: The FSS FY 2005 Program Assessment Rating Tool for the Transportation Programs noted that an overall independent program evaluation was needed. The Household Goods and Freight Management Programs provide Federal civilian agencies a framework for efficiently and economically transporting the household goods of their employees relocating in the interest of the government from one official duty station to another, both domestically and internationally. Transportation carriers must submit an Industrial Funding Fee (IFF), a portion of their charges for services, to cover GSA's administrative expenses. Specific questions we will explore include: Are carriers remitting the IFF in an accurate, complete, and timely manner? Are controls sufficient to assure adequate competition, rates that provide best value to the federal user, effective contract administration, and accurate billings and payments?

FEDERAL TECHNOLOGY SERVICE

TYPE OF REVIEW	AUDIT TITLE	COMPLETION DATE
Program	Client Support Centers	March 2006

FOCUS: This is a follow-up review to the Federal Technology Service, Client Support Center (CSC) audits performed during FY 2004 and FY 2005 that identified improper task order and contract awards for goods and services through the Information Technology Fund. The Defense Authorization Act for Fiscal Year 2005 requires the Inspectors General of the Department of Defense and GSA to determine if each center is in compliance with Defense procurement requirements. This audit will assess how effectively are the regional CSCs awarding and administering task orders starting after May 1, 2005? Have the regional CSCs implemented adequate controls and processes to ensure contract actions comply with applicable acquisition regulations, including, but not limited to: 1) implementation of Section 803 of the National Defense Authorization Act for FY 2002, 2) best value determination, and 3) the terms and conditions of the contract vehicles utilized? Have the national and regional controls the CSCs implemented been effective in improving the CSC control environment?

Program	Management of FTS Contract Employees	September 2006
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FOCUS: FTS utilizes a significant number of contract personnel in its operations, particularly in the Information Technology (IT) area. In some regions, over one-half of the IT managers/representatives are contract employees. How does FTS effectively manage contract employees, including exercising proper oversight of work, assuring that employees possess proper qualifications and education, and assuring that employees have appropriate security clearances?

TYPE OF REVIEW	AUDIT TITLE	COMPLETION DATE
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System	Enterprise-wide Customer Relationship Management	September 2006
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FOCUS: A Customer Relationship Management (CRM) program allows GSA to operate in a coordinated fashion, and to form strategic alliances with federal agency customers to provide best value to the customer and the taxpayer. What progress has GSA made toward its established goals for developing and implementing an effective and secure agency-wide CRM system? Specifically, have adequate business objectives and outcomes for the system been developed and are the necessary controls being built into the system to manage key risks?

System	Telecommunications Ordering and Processing System (TOPS)	September 2006
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FOCUS: TOPS is used by FTS to generate orders, track customer inventory, and bill customers for local telecommunication services. Is TOPS billings and order processing accurate, complete, and timely; and does it fully support the MAA Program?

OFFICE OF THE CHIEF FINANCIAL OFFICER

TYPE OF REVIEW	AUDIT TITLE	COMPLETION DATE
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System	PEGASYS	September 2006
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FOCUS: Pegasys is GSA's integrated financial management system. As a full operational system, how well is Pegasys meeting management and user needs? What policies, procedures and practices are in place to ensure the integrity, reliability, effectiveness, and efficiency and long-term success for the Agency's core financial system? Are adequate security controls in place for Pegasys, including a viable system contingency plan?

Management Control	PEGASYS Account Analysis	March 2007
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FOCUS: This audit will conduct account balance and transaction analyses of GSA's financial statements. These analyses will supplement those limited procedures conducted by GSA's Independent Public Accounting firm.

Management Control	Management Assurance Statement Process	March 2007
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FOCUS: The Federal Managers' Financial Integrity Act (FMFIA) requires the Administrator to annually provide to the President and Congress an Assurance Statement indicating whether GSA's management control systems achieve their intended objectives, as prescribed in OMB Circular A-123. The review will focus on the policies and procedures used by GSA managers to complete their yearly assurance statements.

Regulatory	Management Challenges	September 2006
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REQUIRED BY: Reports Consolidation Act of 2000. The Inspector General must render an opinion on the most serious management and performance challenges facing the agency.

TYPE OF REVIEW	AUDIT TITLE	COMPLETION DATE
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Regulatory	Controls Over Payroll	September 2006
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REQUIRED BY: Government Reform Act. The Inspector General is required to assist the Office of Personnel Management in assessing the reasonableness of the personnel withholding and contribution information reported by GSA.

Regulatory	Federal Managers' Financial Integrity Act 2006	September 2006
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REQUIRED BY: Federal Managers' Financial Integrity Act. Inspectors General must assess and report on the adequacy of their Agencies' management controls.

Regulatory	Oversight of CPA Contract, 2006	March 2007
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REQUIRED BY: OMB Bulletin No. 01-02, Audit Requirements for Federal Financial Statements. This Act requires an annual audit of organization-wide financial statements.

Monitor	Management of Payroll Consolidation	Continuing
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FOCUS GSA is one of three agencies that will provide payroll services for the entire Federal Government. GSA currently provides payroll services to approximately 25 agencies. In the future, GSA, in partnership with the Department of Defense, will be providing electronic payroll services to even more Federal agencies. This assignment will monitor the progress of the payroll consolidation.

OFFICE OF THE CHIEF INFORMATION OFFICER

TYPE OF REVIEW	AUDIT TITLE	COMPLETION DATE
Regulatory	Federal Information Security Management Act	September 2006

REQUIRED BY: Federal Information Security Management Act of 2002. This audit will assess whether GSA's IT Security Program ensures that adequate managerial and technical controls are in place for IT systems; and that integrity, confidentiality, authenticity, availability, and non-repudiation are provided for information maintained within the IT enterprise architecture.

OFFICE OF THE CHIEF PEOPLE OFFICER

TYPE OF REVIEW	AUDIT TITLE	COMPLETION DATE
System	Privacy Act Systems	September 2006

FOCUS: The Privacy Act establishes "fair information practices" for personal information, restricts collection and use of personal information, and allows individuals to bring suit against the government for violations. The E-Government Act of 2002 established criteria for protecting personal information in Federal information technology (IT) systems. How is GSA providing necessary managerial, operational, and technical controls for Privacy Act Systems and data to ensure the integrity, reliability, and confidentiality of sensitive data, such as social security numbers and other personal information?

Management Control	Controls over FECA Compensation and Medical Benefit Expense	September 2006
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FOCUS: The Federal Employees' Compensation Act (FECA) provides income and medical cost protection to covered Federal civilian employees injured on the job, employees who have incurred a work-related occupational disease, and beneficiaries of employees whose death is attributable to a job-related injury or occupational disease. Does GSA have policies and procedures in place to perform periodic reviews of medical evidence to verify if a disability still exists, as required by the FECA Procedures Manual, in order to determine if all compensation and benefits expenses are still appropriate?

MULTIPLE SERVICES

TYPE OF REVIEW	AUDIT TITLE	COMPLETION DATE
Program	Delegations of Authority to Lease Space	March 2006

FOCUS: GSA offers agencies delegation of general purpose leasing authority, as well as, two other types of blanket lease delegations for special purpose and categorical space. Prior to instituting any action under the general purpose delegation, agencies must first notify the cognizant Assistant Regional Administrator for PBS. Agencies using GSA lease delegations are required to provide GSA's Office of Governmentwide Policy (OGP) with semiannual reports. The delegated agencies are responsible for complying with applicable rules and regulations concerning the leasing of space and with established prospectus levels. Are customer agencies qualified to perform under delegations of authority? Do customer agencies comply with applicable rules and regulations while performing under a delegation of authority? Does OGP perform adequate follow-up to determine whether the delegated agency is performing adequately?

Program	Hurricane Katrina Relief Efforts	September 2006
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FOCUS: In conjunction with the Hurricane Katrina disaster recovery efforts, OMB has requested the OIGs for those agencies involved in or supporting the recovery efforts to draft audit plans for reviews of their respective agency's recovery actions and financial expenditures. As of the date of the Annual Audit Plan, the details of this work were still being coordinated with OMB and the Department of Homeland Security's OIG.

TYPE OF REVIEW	AUDIT TITLE	COMPLETION DATE
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Program	Implementation of Federal Information Processing Standard 201	March 2007
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FOCUS: An Office of Inspector General review of PBS's implementation of Smart Cards found problems with the approach and current security process. Additionally, a Presidential Directive issued in August 2004 mandated standards for the government's approach to Smart Cards. As a result of these two events, GSA is in the process of reviewing its security procedures and Smart Card implementation. Is the agency addressing its security process in an effective manner and is the process in accordance with new requirements as identified in the Federal Information Processing Standard 201?

Regulatory	Quality Control Review of Single Audit	September 2006
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REQUIRED BY: The Single Audit Act of 1984 and the Single Audit Act Amendments of 1996 require non-governmental organizations receiving federal funds to undergo independent audits. OMB Circular A-133 establishes program requirements. Currently the GSA OIG has either audit cognizance or oversight of 20 non-Federal entities.

Regulatory	Performance Measures	March 2007
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REQUIRED BY:OMB Bulletin No. 01-02, Audit Requirements for Federal Financial Statements. We will perform an overall review regarding the design and operation of the system of internal controls over performance measures reported in the Management's Discussion and Analysis section of the Agency's Performance and Accountability Report.

OTHER INTERNAL REVIEWS

Regional Plan Audits

Our audits in the Regional area include those planned at the beginning of the Fiscal Year that are to initially be performed at the local level and, if found to have national impact, expanded to other regions. These planned audits have been listed previously in the various service or staff office sections. In addition, we have set aside internal direct staff time for performing regional plan reviews that are initiated by the Regional Inspector General for Auditing to

address management requests and to review areas of regional interest.

Preventative Audits

In addition to the reviews identified previously, we will continue to perform the recurring types of preventative audits. These reviews are designed to assure that GSA gets what it pays for and to assess the economy and efficiency of operations and compliance with laws, regulations, and policies.

CONTRACT AUDIT COVERAGE

The FY 2006 Audit Plan provides resources for assisting contracting officials with evaluations of significant proposals and contracts. In conjunction with FSS and FTS officials, we have identified between 65 and 70 potential preaward MAS contract

reviews that will be undertaken. We also assign a block of time to our field offices for performing various other types of contract attestation reviews, as needed, at the discretion of each audit office based on materiality and resources.

SERVICES

The services the Office of Audits provides, as well as a brief description of each service, are listed in the following paragraphs. GSA management and contracting officials can request services via telephone, FAX, e-mail, or letter at any time. For Central Office requests, please contact Mr. Andrew A. Russoniello, Director, Audit Planning, Policy, and Operations. For regional requests, please contact the Regional Inspector General for Auditing in the cognizant region. The office addresses and telephone numbers for our key audit officials may be found on pages 23 – 26.

AUDIT SERVICES

We intend to produce timely audits that add value to GSA. The audit services we normally provide include:

- **Program Reviews** that assess whether the program is meeting expectations, operating in a cost-responsible manner, or could be accomplished in a better way;
- **Systems Reviews** that evaluate whether GSA's information systems meet customer needs, provide management with capabilities to support the efficiency and effectiveness of operations, and are properly secured and controlled;
- **Management Control Reviews** that assess whether the existing system of management controls can reasonably ensure that program assets are adequately protected, efficiently used, and provide safeguards against fraud, waste, or abuse;

- **Integrated Reviews** that assess relevant programmatic, system, financial, and management control issues in a combined review that recognizes the pervasive use of information technology throughout today's business and Government environments and the interrelationships between programs and the systems that support them;
- **Regulatory Reviews** that are mandated by law or regulation such as FMFIA, GPRA, the Chief Financial Officer Act, etc.; and
- **Compliance Reviews** that are performed to evaluate conformance with applicable laws, regulations, and policies.

OTHER SERVICES

The Office of Audits assists management in improving operations and assessing the best ways to do business. We advise managers based on independent assessments of programs, functions, procedures, etc. The types of services we offer include the following:

- **Advisory Reviews** use benchmarking and analysis of best practices to determine if GSA is delivering comparable products and/or services as effectively as other entities;
- **Task Force Participation** where staff auditors provide technical advice and assist Agency Task Forces in an ex-officio capacity;
- **Monitoring Services** whereupon auditor(s) are assigned to observe ongoing Agency actions and advise management of potential problems, whether appropriate controls exist, etc.
- **Speaking at Meetings/Functions** on agreed upon subjects, and sharing expertise with Agency employees.

CONTRACTING OFFICER SERVICES

The Office of Audits provides assistance to contracting officials in awarding and administering GSA contracts. We perform both preaward attestation reviews of vendor contract proposals and postaward attestation reviews of contracts. We also furnish support to Agency contracting and legal personnel in negotiation/litigation of claims and contract disputes. In addition, we furnish assistance on civil fraud and criminal matters.

AUDIT CONTACT POINTS

REGION	ADDRESS	TELEPHONE
Central Office	Andrew A. Russoniello Director, Audit Planning, Policy, and Operations Staff (JAO) General Services Administration 18th & F Streets, NW RM. 5312 Washington, DC 20405	Office Number (202) 501-0374 FAX Number (202) 219-0063
A	Kenneth L. Crompton Deputy Assistant Inspector General for Acquisition Audits (JA-A) General Services Administration Crystal Square 4, Suite 400 241 18 th Street S. Arlington, VA 22202	Office Number (703) 603-0189 FAX Number (703) 603-0349
F	Kristin R. Wilson Deputy Assistant Inspector General for Finance and Administrative Audits (JA-F) General Services Administration 1800 F Street, NW., RM. 6042 Washington, DC 20405	Office Number (202) 501-0006 FAX Number (202) 501-2349
R	Regina M. O'Brien Deputy Assistant Inspector General for Real Property Audits (JA-R) General Services Administration 1800 F Street, NW, Rm. 5046 Washington, DC 20405	Office Number (202) 219-0088 FAX Number (202) 501-4691

REGION	ADDRESS	TELEPHONE
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T	Gwendolyn A. McGowan Deputy Assistant Inspector General for Information Technology Audits (JA-T) General Services Administration Crystal Square 4, Suite 607 241 18 th Street S. Arlington, VA 22202	Office Number (703) 308-1223 FAX Number (703) 308-1715
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1	Joseph B. Leland Regional Inspector General for Auditing (JA-1) General Services Administration O'Neill Federal Bldg., RM. 1003 10 Causeway Street Boston, MA 02222	Office Number (617) 565-6795 FAX Number (617) 565-6817
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2	Joseph M. Mastropietro Regional Inspector General for Auditing (JA-2) General Services Administration 26 Federal Plaza, Room 1751 New York, NY 10278	Office Number (212) 264-8620 FAX Number (212) 264-6400
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3	Glenn D. Merski Regional Inspector General for Auditing (JA-3) General Services Administration The Strawbridge Bldg., RM. 10-080 20 N. 8 th Street Philadelphia PA 19107-3191	Office Number (215) 446-4840 FAX Number (215) 446-5888
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REGION	ADDRESS	TELEPHONE
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4	<p>James D. Duerre Regional Inspector General for Auditing (JA-4) General Services Administration Peachtree Summit Bldg., RM 1701 401 W. Peachtree Street, SW Atlanta, GA 30303</p>	<p>Office Number (404) 332-3338 FAX Number (404) 331-4772</p>
5	<p>David K. Stone Regional Inspector General for Auditing (JA-5) General Services Administration Kluczynski Federal Bldg. Mail Stop DPN 4-1, RM. 408 230 S. Dearborn Street Chicago, IL 60604</p>	<p>Office Number (312) 353-7781 FAX Number (312) 353-6583</p>
6, 8	<p>Arthur L. Elkin Regional Inspector General for Auditing (JA-6) General Services Administration 1500 E. Bannister Rd., Rm. 2075 Kansas City, MO 64131</p>	<p>Office Number (816) 926-7052 FAX Number (816) 926-5649</p>
7	<p>Rodney J. Hansen Regional Inspector General for Auditing (JA-7) General Services Administration 819 Taylor Street, Rm. 10A34 Fort Worth, TX 76102</p>	<p>Office Number (817) 978-2572 FAX Number (817) 978-7201</p>

REGION	ADDRESS	TELEPHONE
9, 10	Joseph J. Brewster Regional Inspector General for Auditing (JA-9) General Services Administration 450 Golden Gate Ave., Rm. 7-5262 San Francisco, CA 94102-3400	Office Number (415) 522-2744 FAX Number (415) 522-2766
W	Paul J. Malatino Regional Inspector General for Auditing – National Capital Region (JA-W) General Services Administration 7th & D Streets, SW, Rm. 1064 Washington, DC 20407	Office Number (202) 708-5340 FAX Number (202) 708-7494